



## State Thresholds for Financial Statements Required

	Alabama	Alaska	Arkansas	California
Internally Prepared	-	-	-	-
Compilation	-	-	-	-
Reviewed	-	-	Contributions \$500k - \$1M	-
Audited	-	-	Contributions ≥ \$1M	Contributions ≥ \$2M

	Colorado	Connecticut	District of Columbia	Florida
Internally Prepared	-	-	-	-
Compilation	-	-	-	-
Reviewed	-	Revenue \$500k - \$1M	-	Contributions \$500k - \$1M
Audited	-	Revenue ≥ \$1M	-	Contributions ≥ \$1M

	Georgia	Hawaii	Illinois	Kansas
Internally Prepared	Contributions ≤ \$500k	-	-	-
Compilation	-	-	-	-
Reviewed	Contributions \$500k - \$1M	-	Revenue \$300k - \$500k	-
Audited	Contributions ≥ \$1M	Revenue ≥ \$500k Or Req by Other Agency	Revenue ≥ \$500k \$25k if Using Solicitor	Contributions ≥ \$500k

	Kentucky	Louisiana	Maine	Maryland
Internally Prepared	-	-	-	-
Compilation	-	-	-	-
Reviewed	-	-	-	Contributions \$300k - \$750k
Audited	-	-	-	Contributions ≥ \$750k

	Massachusetts	Michigan	Minnesota	Mississippi
Internally Prepared	-	-	-	-
Compilation	-	-	-	-
Reviewed	Revenue \$500k - \$1M	Contributions \$300k - \$550k	-	Contributions \$250k - \$750k
Audited	Revenue ≥ \$1M	Contributions ≥ \$550k	Revenue ≥ \$750k	Contributions ≥ \$750k

	Nevada	New Hampshire	New Jersey	New Mexico
Internally Prepared	-	-	-	-
Compilation	-	-	-	-
Reviewed	-	Revenue \$500k - \$2M NH Based Only	-	-
Audited	-	Revenue ≥ \$2M NH Based Only	Revenue ≥ \$1M	Expenses ≥ \$750k

	New York	North Carolina	North Dakota	Ohio
Internally Prepared	-	-	-	-
Compilation	-	-	-	-
Reviewed	Revenue \$250k - \$1M	-	-	-
Audited	Revenue ≥ \$1M	-	-	-

	Oklahoma	Oregon	Pennsylvania	Rhode Island
Internally Prepared	-	-	Contributions $\leq$ \$100k	-
Compilation	-	-	Contributions \$100k - \$250k	-
Reviewed	-	-	Contributions \$250k - \$750k	-
Audited	-	Only if Audit Req by Other Agency	Contributions $\geq$ \$750k	Revenue $\geq$ \$1M

	South Carolina	Tennessee	Virginia	Washington
Internally Prepared	-	-	-	-
Compilation	-	-	-	-
Reviewed	-	-	-	-
Audited	-	Revenue $\geq$ \$1M	-	-

	West Virginia	Wisconsin
Internally Prepared	-	-
Compilation	-	-
Reviewed	Contributions \$200k - \$500k	Contributions \$500k - \$1M
Audited	Contributions $\geq$ \$500k	Contributions $\geq$ \$1M